

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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|------------------------------------|---|---------------|
| THE EFFECTS OF THE FEDERAL |) | |
| TAX ACT OF 1986 ON THE RATES |) | CASE NO. 9795 |
| OF SOUTHERN OHIO TELEPHONE COMPANY |) | |

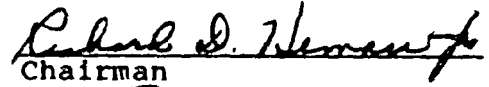
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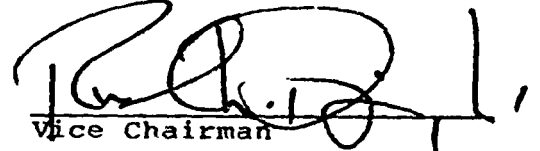
On January 12, 1987, Southern Ohio Telephone Company ("SOTCO") filed its response to the Commission's Order of December 11, 1986, and requested that it be relieved of the obligation of filing revised testimony and tariffs in this case, because its Kentucky revenues are less than \$1 million annually, it is a cellular utility not currently subject to rate base regulation and it is organized as a partnership, and therefore, not taxed as a corporation. SOTCO is correct as to the intent of the Commission's Order and SOTCO's response is well taken. The Commission finds that SOTCO should be relieved of further response and this case should be dismissed without prejudice. The Commission would advise SOTCO to remain cognizant of the proceedings before the Commission.

IT IS THEREFORE ORDERED that this case be and is hereby dismissed without prejudice.

Done at Frankfort, Kentucky, this 23rd day of January, 1987.

PUBLIC SERVICE COMMISSION


Chairman


Vice Chairman


Commissioner

ATTEST:

Executive Director